1. **COURSE ID:** ACTG 162   **TITLE:** Intermediate Accounting II  
   **Units:** 4.0 units   **Hours/Semester:** 64.0-72.0 Lecture hours  
   **Method of Grading:** Grade Option (Letter Grade or P/NP)  
   **Recommended Preparation:**  
   ACTG 106, ACTG 107, ACTG 121, and ACTG 161

2. **COURSE DESIGNATION:**  
   Degree Credit  
   Transfer credit: none

3. **COURSE DESCRIPTIONS:**  
   **Catalog Description:**  
   Application of Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) to value assets, liabilities, and equity. Topics include analysis of liabilities, leases, income taxes, pensions, equity, and the related revenues and expenses; preparation of the statement of cash flows. This course is part of the CPA Exam Preparation Series, which is intended to meet the education requirement to sit for the CPA exam. Students who intend to transfer should take this course at their transfer school. [CPE Hours: CPA, 60 hours]

4. **STUDENT LEARNING OUTCOME(S) (SLO'S):**  
   Upon successful completion of this course, a student will meet the following outcomes:  
   1. Terminology: Define commonly used terminology  
   2. Apply rules: Apply the rules issued by authoritative standard setting bodies  
   3. Valuation: Value assets, liabilities, equities, revenues and expenses  
   4. Financial statements: Prepare financial statements  
   5. Ethics: Identify and analyze ethical standards issued by professional organizations

5. **SPECIFIC INSTRUCTIONAL OBJECTIVES:**  
   Upon successful completion of this course, a student will be able to:  
   1. Terminology: Define commonly used terminology  
   2. Apply rules: Apply the rules issued by authoritative standard setting bodies  
   3. Valuation: Value assets, liabilities, equities, revenues and expenses  
   4. Financial statements: Prepare financial statements  
   5. Ethics: Identify and analyze ethical standards issued by professional organizations

6. **COURSE CONTENT:**  
   **Lecture Content:**  
   1. Current and long-term liabilities  
   2. Investments  
   3. Bonds and Long-Term Notes  
   4. Leases  
   5. Accounting for Income Taxes  
   6. Pensions and Other Postretirement Benefits  
   7. Shareholders' Equity  
   8. Share-Based Compensation and Earnings Per Share  
   9. Accounting Changes and Error Corrections  
   10. The Statement of Cash Flows

7. **REPRESENTATIVE METHODS OF INSTRUCTION:**  
   Typical methods of instruction may include:  
   A. Discussion  
   B. Other (Specify): • Lecture on accounting theory and practice. • Classroom discussion of application of accounting principles and problem solving techniques. • Weekly readings on accounting theory, practice, and problem solving techniques.

8. **REPRESENTATIVE ASSIGNMENTS**
   Representative assignments in this course may include, but are not limited to the following:
Representative assignments in this course may include, but are not limited to the following:

**Writing Assignments:**
Writing assignments are based on chapter readings covering accounting theory and practice and case studies.

**Reading Assignments:**
Chapter readings are required. In addition faculty may assign readings from accounting journals and financial newspapers and magazines (i.e. *Wall Street Journal, Forbes*).

9. **REPRESENTATIVE METHODS OF EVALUATION**
Representative methods of evaluation may include:
   A. Exams/Tests
   B. Group Projects
   C. Homework
   D. Oral Presentation
   E. Projects
   F. Quizzes

10. **REPRESENTATIVE TEXT(S):**
Possible textbooks include:

Possible software includes:
      Online learning management system for submitting all homework, quizzes and exams. Also includes numerous online learning aides such as videos, narrated lectures, algorithmic practice sets, and adaptive learning modules.

   **Origination Date:** September 2015
   **Curriculum Committee Approval Date:** May 2016
   **Effective Term:** Fall 2016
   **Course Originator:** Rosemary Nurre